

Component Unit Year End Reporting Memorandum – FY 2006
Attachment CU3 – Instructions
GASBS No. 14 Checklist Modified to Reflect GASBS No. 39

Purpose

This attachment is a checklist used to evaluate, based on GASBS No. 14 and GASBS No. 39 criteria, each organization, foundation, or commission within an entity for possible inclusion as a component unit in the CAFR.

The entity will need to evaluate any potential organizations, foundations, or commissions related to the entity. For this attachment, the entity (e.g. Virginia Biotechnology Research Park) is the primary government (PMG) and **NOT** the Commonwealth. This attachment will help the entity evaluate whether inclusion of the organization, foundation, or commission is required in its statements. If an organization, foundation, or commission is determined to be a component unit, the GASBS No. 39 Reporting Entity Checklist is also used to evaluate the method of disclosure.

Note: This attachment is similar to prior year Attachment CU3.

Applicable entities

- A.L. Philpott Manufacturing Extension Partnership
- Hampton Roads Sanitation District Commission
- Small Business Financing Authority
- Tobacco Indemnification and Community Revitalization Commission (Agency 851)
- Virginia Arts Foundation (Agency 148)
- Virginia Biotechnology Research Park Authority
- Virginia Economic Development Partnership (Agency 310)
- Virginia Equine Center Foundation and Virginia Horse Center Foundation
- Virginia Housing Development Authority
- Virginia Land Conservation Foundation (Agency 199)
- Virginia Outdoors Foundation (VOF)
- Virginia Port Authority and Virginia International Terminals
- Virginia Resources Authority
- Virginia Tobacco Settlement Foundation (Agency 852)
- Virginia Tourism Authority (Agency 320)

NOTE: If this entity has any **foundations** or **discrete component units**, the entity must also complete **Attachment CU12, Intrafund Activity**. Blended component unit activity should be reported net of intrafund eliminations.

Due date

August 17, 2006

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**Submission
requirements**

Contact DOA if the entity has any problems with the files.

After downloading the file, rename the spreadsheet file using the entity's acronym or name, a dash, the potential organization's name, a dash, and the attachment number (AttCU3). For example, if the Virginia Resources Authority was submitting an attachment, the file name would be VRA-XXX-AttCU3.doc (where XXX is the potential organization's name).

If there is no potential organization to evaluate, complete the contact information and bold or highlight **DOES NOT** have any potential component units, foundations or related organizations to evaluate. Follow the submission instructions above.

Submit the Word document electronically to finrept@doa.virginia.gov.

Copy APA via E-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Word attachment.
